

**ARIZONA STATE BOARD OF ACCOUNTANCY**  
100 N. 15<sup>th</sup> Avenue, Suite 165 Phoenix, Arizona 85007  
Phone: (602) 364-0804 Fax: (602) 364-0903  
www.azaccountancy.gov

**March 19, 2007 – 8:15 a.m.**

**AGENDA**

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

**OPEN SESSION**

**1. Call to Order**

**2. Call to the Public**

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

**3. Discuss, Amend and Approve Minutes**

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the February 12, 2007 Board Meeting
- b. Approval of the Executive Session Minutes from the February 12, 2007 Board Meeting
- c. Approval of the Open Session Minutes from the March 7, 2007 Special Board Meeting
- d. Approval of the Executive Session Minutes from the March 7, 2007 Special Board Meeting

**4. Declaration of Conflicts of Interest**

**5. Executive Director's Report**

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

**EXECUTIVE SESSION**

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 6-9 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

**6. Committee Recommendations – Complaint/Initial Analysis Files**

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2007.014  
The Tax Practice Committee recommended that the Board open an investigation file.
- b. File No. 2007.078  
The Tax Practice Committee recommended that the Board open an initial analysis file on the successor CPA for the Accounting and Auditing Standards Committee to review.
- c. File No. 2007.086  
The Tax Practice Committee recommended that the Board close the file.

**7. Initial Analysis**

Board to consider opening a file and taking disciplinary action, including revocation, for possible false statements to the Board on registrant's renewal application.

**8. Response to offered Decision Order By Consent**

File No. 2007.013

**9. Assistant Attorney General's Report**

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: File No. 2006.007; McNeal, Syreeta; John Marcus Taylor; R. Steven Rhue, A., PC; John E. Griffin (Firm No. 5138-S); M.C. Patten (Firm No.760-C); Stephen Henry; Gina-Maria Magel and LZ Buttrum.

**10. Review Complaint & Peer Review Aging Report**

**OPEN SESSION**

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 15(h) and (i) pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; and on Item 15(b) pursuant to A.R.S. § 38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys in pending or contemplated litigation.

**11. Legal Action on Executive Session Items**

Board may take legal action on the items considered in Executive Session.

**12. Items for Board Review, Discussion and Legal Action**

- a. Request for Board to Provide Guidance to Proceed to Formal Hearing or Rescind referral to Formal Hearing and Consider Retaining Investigation Documents in the Registrant's Renewal File and Close the File  
File No. 2006.064; Rosenthal, Richard
- b. Review Status of Compliance with the Decision and Order (By Consent)  
Board to review status of compliance in the following matters and may vote to take further action if found to be non-compliant.  
File No. 2006.007; McNeal, Syreeta
- c. Settlement Offer  
Board to review and consider proposed settlement offers. Board may vote to accept offer or proceed to administrative hearing on the following:
  - i. File No. 2006.062; Kistler, Thomas W.
  - ii. File No. 2007.028; Arnold, Chris J.
- d. Termination of Decision & Order (By Consent)  
Board to determine if the requirements of Decision & Order (By Consent) have been met.
  - i. File No. 2005.086; Browning, Mark C.
  - ii. File No. 2006.085; Coleman, Seymour E.
  - iii. File No. 2007.039; Pearce, Gray & Co., PLC
  - iv. File No. 2007.042; Western, Janet T.
  - v. File No. 2007.048; Hachey, Michael D.
- e. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)  
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
  - i. NASBA Cover Letter from Ted Long and Focus Questions
  - ii. NASBA CBT Fee Increases
  - iii. NASBA 2006 Candidate Care Report
- f. AICPA  
Uniform CPA Examination Practice Analysis

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- g. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)  
Joel M. Zolondek 1589-E  
Richard Allen Zelenka 1264-E
  - h. Review of CPE Compliance – ARS 32-730(C) & (D)  
Darlene Marie Watkin 6551-E
  - i. Application for Certification by Reciprocity, Deferral by Certification Committee - A.R.S. § 32-726(E) & (F)  
John Marcus Taylor
  - j. Firm Compliance – A.A.C. R4-1-455.03(D)(2) & (F)  
R. Steven Rhue & Company, A P.C.299-C
  - k. Application for Reinstatement – A.R.S. § 32-748:  
Cynthia M. Acord 10486-E
  - l. Rescind Board Approval of Peer Review – A.A.C. R4-1-454  
John E. Griffin CPA 5138-S  
M.C. Patten CPA PC 760-C
  - m. Mobility Task Force  
Board to consider nominating R. Gregory Blake of the Tax Practice Committee to the Mobility Task Force
- 13. Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:
- a. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants  
(Meet the requirements of A.R.S. § 32-735):

Olin Business Solutions PLLC Partner: John M. Olin 9072-E	Jessica A. Aldulaimi CPA PLLC Partner: Jessica A. Aldulaimi 12087-E
Charles H. Hocker CPA PLLC Partner: Charles H. Hocker 14411-R	Benhaim CPA Solutions PLLC Partner: Daniel Benhaim 11718-E
Strategic Points Tax Solutions PLLC Partner: Linda K. Dickerman 8909-E	Robinson Accountancy PLLC Partner: Richard E. Robison 7409-R
Joel Johnson CPA LLC Partner: Joel Johnson 12668-E	Cilliers CPA PLLC Partners: Philip Cilliers 10763-E Traci Cilliers 12946-R
  - b. Recommended for Registration of Sole Practitioner for the following Applicants  
(Meet the requirements of A.R.S. § 32-731):  
A.C.T. Financial Services  
Partner: Marion F. Child 14396-E

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- c. Recommended for Firm Name Change:  
Bridges & Dunbar CPA PLC  
Bridges & Associates PLC 2490-L  
Partners: Christopher C. Bridges 7763-E  
Thomas L. Dunbar 2085-E
- d. Request for Firm Cancellation – Do not wish to renew:  
Earl Geller Ltd 136-C                      Glasgow Professional Corporation 2167-C  
Mize Houzer & Company PC 2492-C
- e. Recommended for Cancellation of Certificate per registrant's request not to renew:  
Duane Chambers 13812-R                      Jennifer Williamson 11952-R
- f. Recommended for Reissuance of Certificate because of Name Change:  
Stella M. Saindon (Shanovich) 14243-R  
Margeaux Renee Orr (Bowers) 11915-E  
Shannon Dawn Spencer (Spencer Mari) 13041-E
- g. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):  
Sandra M. Lock 6472-E                      Karla Ann Zimmerman 5844-R
- h. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:  

Austin T. Billingslea	Derrick S. Bryce
Wing K. Cheng	Leilani D. Haan
John P. Leatherwood	Janelle L. McFeeters
Jay Ray	Eric J. Runbergh
- i. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. §32-724:  

Joseph Philip Archer – California	Gail K. Boswell – California
Frank Chai - Minnesota	
- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):  

Matthew A. Barnes – Ohio	Kimberly M. Brody – California
Perry Colton – Utah	John M. Coons – Washington
Joseph Robert Herman – Missouri	Sheryl L. Hubbard – Michigan
Kimberly R. Fairchild – Oklahoma	Jon T. Lee – Montana
Linda J. Russell – Michigan	Ying Sa – Iowa
Diane Thompson – Oklahoma	Jeffrey B. Travis – Illinois
Gregory W. Voorhies – Oregon	

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- k. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Clayton Darl Andersen	Michael Scott Berlin	Matthew Steven Bisbee
Kristi Dawn Boviall	Carolyn Olivia Brasher	Marcia Marie Brusacoram
Courtney Lee Callahan	Josephine Bonrostro Charcos	Noel V. Charcos
Paul Chiti	Roxanne Leatrice DeLorme	Danica Djordjevich
Bile M. Hassan	Angela Mary Holt	Karina Maria Kasztelnik-Przybylowicz
Valentina Nikolayevna Kelly	Taylor Bryan Leonard	Ian Lewis
Timothy Cullen Lynch	Gina Rochelle McGill	Mikael Peter Nilsson
Nana Yaa A. Nuamah	Andrew Thomas Omer	Marilyn Elizabet Overpeck
Tracy Lynn Pytlakowski	Chantal L. Regan	Tatiana I. Ritchie
John Matthew Schmitt	Brandon Lee Seiter	Shinobu Suzuki
Guadalupe Valencia	Janeé Marie Van Egmond	Alana Kirsten Vick
Kenneth Chung Yan Wu		

- l. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Accounting World CPAs PLC 2159-L	Jones, John Cpa LLC 2794-L
Boles Group PC 748-C	Lauzon, Robert M. CPA PC 2332-C
Bridgeman, W. CPA LLC 2525-L	Lowy's Tax Planning PLLC 2498-L
Butler & Jones PC CPA's 2017-C	Magnan, MF CPA PLLC 2614-L
Buttke & Wanzek PC 751-C	Metzger Klawon & Fox PLC 1004-L
Calvert, Dale R. PLLC 2160-L	Mezzatesta, Antonio J. CPA 4563-S
Corallo, Jeffrey A. CPA PC 591-C	Osinski, Edward M. PC 2027-C
Dangelser, Steven R. CPA PC 2024-C	Pace & Company PC 2623-C
Dickey & Lebbs PC 2166-C	Pearce, Gray & Co PLC 2352-C
Dodd & Jones CPA's PLLC 1003-L	Redw LLC 2633-L
Evers Robsinson LTD 843-C	Seby & Assoc. LTD 329-C
Fann, Paul M. CPA PC 2100-C	Severs, Paul G. PC 494-C
Fisher, Michael W .CPA PC 735-C	Wallace Plese & Dreher LLP 2009-B
Frizzell, Senkerik & CO PC 309-C	Watkins & Bustamante PLLC 2466-L

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Hachey, Michael D. 4117-S

Western, Janet E., CPA 4643-S

Hansen, George PC 158-C

Woodard, Mark D. 5286-S

Jacobo Licht & Hirte PLC 2162-L

- 14. Summary of Current Events**
- 15. Discussion of Items to be placed on future meeting agenda**
- 16. Adjournment**